

Message Text

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PAGE 01 LUXEMB 00287 151531Z
ACTION EUR-12

INFO OCT-01 ARA-14 EA-12 ISO-00 AID-05 CIAE-00 COME-00
EB-08 FRB-01 INR-10 NSAE-00 USIA-15 TRSE-00
XMB-04 OPIC-06 SP-02 LAB-04 SIL-01 OMB-01 NSC-05
SS-15 STR-07 CEA-01 /124 W
-----120189 160231Z /75

R 151520Z MAR 78
FM AMEMBASSY LUXEMBOURG
TO SECSTATE WASHDC 6291
INFO AMEMBASSY BANGKOK
AMEMBASSY BRASILIA
AMEMBASSY JAKARTA
AMEMBASSY SEOUL

UNCLAS LUXEMBOURG 0287

PASS TREASURY

E.O. 11652: N/A
TAGS: EFIN LU
SUBJ: TAX LIABILITY ON US BANK LOANS

A LUXEMBOURG-BASED INTERNATIONAL BANK HAS REQUESTED INFORMATION ON CORPORATE WITHHOLDING TAX RATES IN BRAZIL, INDONESIA, SOUTH KOREA AND THAILAND, AND WHETHER US HAS DOUBLE TAXATION TREATY WITH THESE NATIONS. THE PUBLICATION TREATIES IN FORCE LISTS NO SUCH TREATY WITH ANY OF THESE COUNTRIES. THE BANK'S SPECIFIC QUESTION RELATES TO THE CASE OF A US BANK LOAN TO BORROWERS IN THE FOUR NAMED COUNTRIES AND THE US TAX LIABILITY ON INTEREST PAID ON THESE LOANS. WE WOULD APPRECIATE A SUMMARY OF THE RELEVANT US TAX POLICY FOR THE CASE OF SUCH BANK LOANS TO PROVIDE AN ANSWER TO THE LOCAL BANK.

LOWENSTEIN

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NNN

Message Attributes

Automatic Decaptoning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX RATES, BANK LOANS, INFORMATION CONTROL
Control Number: n/a
Copy: SINGLE
Draft Date: 15 mar 1978
Decapton Date: 01 jan 1960
Decapton Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978LUXEMB00287
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780116-0401
Format: TEL
From: LUXEMBOURG
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780366/aaaacdyy.tel
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Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 3f53cec6-c288-dd11-92da-001cc4696bcc
Office: ACTION EUR
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 22 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3326089
Secure: OPEN
Status: NATIVE
Subject: TAX LIABILITY ON US BANK LOANS A LUXEMBOURG-BASED INTERNATIONAL BANK HAS REQUESTED INFORMATION ON CORPORATE WITHHOLDING TAX RATES IN BRAZIL
TAGS: EFIN, LU
To: STATE
Type: TE
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